

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

In the Matter of Otter Tail Power Company
on Behalf of Big Stone II Co-Owners for an
Energy Conversion Facility Permit for the
Construction of the Big Stone II Project

Docket No. EL 05-022

AFFIDAVIT OF JANELLE JOHNSON

STATE OF MINNESOTA)
 :SS
COUNTY OF OTTER TAIL)

Janelle Johnson being first duly sworn upon her oath deposes and states as follows:

1. My name is Janelle Johnson. I am employed as a senior financial planner for Otter Tail Power Company.
2. I have prepared direct testimony in this proceeding which has been marked as Applicant's Exhibit 28.
3. I have reviewed my direct testimony. There is one slight correction I need to make to my direct testimony at page 5, lines 6 and 11 through 15. Since preparing my testimony, it has come to my attention that the South Dakota Legislature amended SDCL 10-45B-5.1. The increments and rebate percentages which will become effective on July 1, 2006, are as follows:

| | |
|----------------|------------|
| \$0 - \$10M | No rebate |
| \$10M - \$15M | 25% rebate |
| \$15M - \$20M | 33% rebate |
| \$20M - \$40M | 50% rebate |
| \$40M - \$60M | 67% rebate |
| \$60M - \$600M | 75% rebate |
| \$600M + | 90% rebate |

These increments and rebate percentages should replace those set forth in my testimony at page 5, lines 11-15, inclusive. Likewise, at page five, line 6 the word "five" should be stricken and replaced with the word "seven" so the sentence should read "Using a tax rate of 4%, the tax was calculated at seven levels of spending identified . . ."

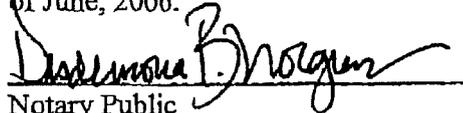
4. Using these increments and rebate percentages, I have recalculated the estimated tax impacts set forth in my testimony. Having done so, my testimony that my analysis showed approximately \$7 million of new sales/use tax revenue (page 5, line 8) and \$4 million of new revenue attributed to contractor's excise tax for a total impact of \$11 million remains unchanged.

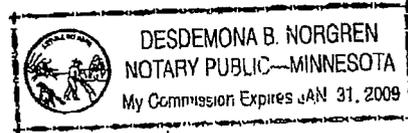
5. If I were called to provide testimony in this proceeding I would give the same answers to the questions as are set forth in my direct testimony with the above corrections.

Dated this 21 day of June, 2006.


Janelle Johnson

Sworn to before me this 21 day
of June, 2006.


Notary Public
State of Minnesota



My Commission Expires: Jan. 31, 2009